

## A-1

## GENERAL FUND

## BALANCE SHEET

December 31, 2001

(In Thousands)

	2001	2000
<b>ASSETS</b>		
Cash and Equity in Pooled Investments	\$ 49,701	\$ 89,443
Investments	17	575
Receivables, Net of Allowances:		
Taxes	37,700	39,208
Accounts	4,350	4,746
Contracts and Notes	20,101	11
Interest and Dividends	252	45
Interfund Loans	3,001	5
Unbilled and Others	927	1,145
Due from Other Funds	11,128	9,267
Due from Other Governments	28,429	28,535
Prepayments and Other Current Assets	1,500	2,013
Contracts and Notes - Noncurrent	5,123	4,735
Advances to Other Funds	37,200	11,003
Interfund Loans Receivable - Noncurrent	5,200	-
<b>TOTAL ASSETS</b>	<b>\$ 204,629</b>	<b>\$ 190,731</b>
<b>LIABILITIES</b>		
Accounts Payable	\$ 16,696	\$ 11,825
Contracts Payable	638	405
Due to Other Funds	5,183	7,880
Due to Other Governments	5,715	3,872
Salaries, Benefits, and Payroll Taxes Payable	9,301	8,122
Deposits Payable	1,234	978
Revenue Collected/Billed in Advance - Current	4,500	1,759
Other Current Liabilities	439	-
Deferred Revenues	23,309	14,348
<b>TOTAL LIABILITIES</b>	<b>67,015</b>	<b>49,189</b>
<b>FUND BALANCE</b>		
Reserves Legally Segregated for Future Use:		
Continuing Appropriations	15,099	36,299
Debt Service	7,098	4,123
Encumbrances	16,607	16,188
Health Care Self-Insurance	-	3,523
Health Care Union Rate Stabilization	2,835	2,487
South Lake Union Parcel 14 Contingency	5,000	-
Reserves Not Available for Appropriation:		
Interfund Loans	8,201	5
Advances to Other Funds	37,200	11,003
Petty Cash and Prepaid Items	1,534	1,735
Unreserved Fund Balance:		
Designated for Arts Account	39	-
Designated for Cable Television Franchise	1,465	569
Designated for Key Tower Operating	10,411	11,198
Designated for Emergency Purposes	8,594	6,234
Designated for Future Capital Projects	13,717	25,350
Designated for Neighborhood Matching	339	339
Designated for Group Term Life Insurance	2,642	3,222
Designated for Police Support Facility	-	1,564
Designated for Special Employment Program	2,078	2,035
Designated for Unemployment Compensation	853	1,351
Designated for Workers' Compensation	3,239	4,280
Designated for Development Rights	26	141
Undesignated	637	9,896
<b>TOTAL FUND BALANCE</b>	<b>137,614</b>	<b>141,542</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 204,629</b>	<b>\$ 190,731</b>

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GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

Year Ended December 31, 2001

(In Thousands)

	2001	2000
<b>Revenues</b>		
Taxes	\$ 542,983	\$ 528,156
Licenses and Permits	12,725	12,886
Grants, Shared Revenues, and Contributions	19,868	21,354
Charges for Services	13,779	13,347
Fines and Forfeits	16,166	16,188
Parking Fees and Space Rent	29,902	32,670
Program Income, Interest, and Miscellaneous Revenues	20,530	17,035
Total Revenues	655,953	641,636
<b>Expenditures</b>		
Current:		
General Government	66,623	45,272
Public Safety	293,096	277,198
Physical Environment	1,951	397
Transportation	69	1,302
Housing and Human Services	4	21
Planning and Development	26,134	24,829
Health	14,838	14,212
Culture and Recreation	3,470	3,641
Capital Outlay:		
General Government	6,315	5,762
Public Safety	1,465	2,056
Transportation	-	(5)
Housing and Human Services	323	1,031
Planning and Development	403	145
Culture and Recreation	23,918	20,045
Debt Service:		
Principal	34	32
Interest	11	13
Total Expenditures	438,654	395,951
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	217,299	245,685
<b>Other Financing Sources (Uses)</b>		
Sales of Fixed Assets	19,275	1,513
Operating Transfers In	4,193	642
Operating Transfers Out	(244,695)	(216,734)
Total Other Financing Sources (Uses)	(221,227)	(214,579)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,928)	31,106
<b>Fund Balance</b>		
Beginning of Year	141,542	110,436
FUND BALANCE - END OF YEAR	\$ 137,614	\$ 141,542

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## GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ON A BUDGETARY BASIS (NON-GAAP)**

**Year Ended December 31, 2001**

*(In Thousands)*

	<b>2001</b>		<b>Variance Favorable (Unfavorable)</b>	<b>Restated 2000 Actual</b>
	<b>Budget</b>	<b>Actual</b>		
<b>Revenues</b>				
Taxes	\$ 551,983	\$ 542,983	\$ (9,000)	\$ 528,156
Licenses and Permits	13,120	12,725	(395)	12,886
Grants, Shared Revenues, and Contributions	26,648	19,867	(6,781)	21,354
Charges for Services	24,420	13,779	(10,641)	13,347
Fines and Forfeits	17,423	16,166	(1,257)	16,188
Parking Fees and Space Rent	32,813	29,911	(2,902)	32,670
Program Income, Interest, and Miscellaneous Revenues	21,065	29,336	8,271	25,065
Total Revenues	687,472	664,767	(22,705)	649,666
<b>Expenditures and Encumbrances</b>				
Personal Services	304,548	294,732	9,816	268,766
Other Service Charges	143,399	149,490	(6,091)	129,248
Capital Outlay	72,448	25,140	47,308	22,110
Debt Service	-	45	(45)	44
Total Expenditures and Encumbrances	520,395	469,407	50,988	420,168
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND ENCUMBRANCES	167,077	195,360	28,283	229,498
<b>Other Financing Sources (Uses)</b>				
Sales of Fixed Assets	1,023	19,275	18,252	1,513
Operating Transfers In	1,533	4,193	2,660	642
Operating Transfers Out	(251,323)	(244,695)	6,628	(216,734)
Total Other Financing Sources (Uses)	(248,767)	(221,227)	27,540	(214,579)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES, ENCUMBRANCES, AND OTHER FINANCING USES	\$ (81,690)	(25,867)	\$ 55,823	14,919
<b>Budgetary Fund Balance</b>				
Beginning of Year		112,613		90,976
Encumbrances Continued from Last Year		16,188		17,977
Changes in Unappropriable Reserves		(34,192)		(11,261)
Ending Fund Balance (Budgetary Basis)		68,742		112,611
Adjustments to Conform to Generally Accepted Accounting Principles:				
Reserves Not Available for Appropriation		46,935		12,743
Encumbrances		16,936		16,188
Reimbursements:				
Budgeted as Revenues		(8,815)		(8,030)
Budgeted as Expenditures		13,816		8,030
<b>ENDING FUND BALANCE - GAAP</b>		\$ 137,614		\$ 141,542

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GENERAL FUND

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SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
ON A BUDGETARY BASIS (NON-GAAP)  
COMPARED TO BUDGET

Year Ended December 31, 2001

(In Thousands)

	2001 Budget			Variance
	Annual	Revised Totals	Actual Revenues	Favorable (Unfavorable)
REVENUES				
Taxes				
General Property Taxes	\$ 163,147	\$ 163,147	\$ 163,084	\$ (63)
Retail Sales and Use Taxes	135,691	135,691	132,370	(3,321)
Business Taxes	170,472	170,472	169,480	(992)
Excise Taxes	23,500	23,500	20,646	(2,854)
Other Taxes	4,958	4,958	4,629	(329)
Penalties and Interest on Delinquent Taxes	2,296	2,296	2,414	118
Interfund Business Taxes	51,919	51,919	50,360	(1,559)
Total Taxes	551,983	551,983	542,983	(9,000)
Licenses and Permits				
Business Licenses and Permits	7,719	7,719	7,179	(540)
Intrafund Non-Business Licenses and Permits	5,401	5,401	5,543	142
Non-Business Licenses and Permits	-	-	3	3
Total Licenses and Permits	13,120	13,120	12,725	(395)
Grants, Shared Revenues, and Contributions				
Federal Grants - Direct	3,826	7,573	6,318	(1,255)
Federal Grants - Indirect	-	961	1,038	77
State Grants	-	620	260	(360)
State Entitlements, Impact Payments, Etc.	10,952	15,238	10,262	(4,976)
Interlocal Grants, Entitlements, Etc.	-	1,098	877	(221)
Other Contributions/Donations	-	1,158	1,113	(45)
Total Grants, Shared Revenues, and Contributions	14,778	26,648	19,868	(6,780)
Charges for Services				
General Government	4,632	4,988	4,186	(802)
Security of Persons and Property	1,765	1,975	2,571	596
Physical Environment	261	261	283	22
Transportation	-	-	3	3
Culture and Recreation	300	300	290	(10)
Collection Expenses	-	-	5	5
Interfund General Government	16,876	16,896	6,440	(10,456)
Total Charges for Services	23,834	24,420	13,778	(10,642)
Fines and Forfeits				
Civil Infraction Penalties	3,235	3,235	3,242	7
Civil Parking Infraction Penalties	13,040	13,040	11,379	(1,661)
Criminal Traffic Misdemeanor Penalties	475	475	399	(76)
Non-Traffic Misdemeanor Penalties	100	100	83	(17)
Criminal Costs Recoveries	438	563	1,050	487
Non-Court Fines, Forfeitures, and Penalties	10	10	13	3
Total Fines and Forfeits	17,298	17,423	16,166	(1,257)

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**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES**  
**ON A BUDGETARY BASIS (NON-GAAP)**  
**COMPARED TO BUDGET**

**Year Ended December 31, 2001**

*(In Thousands)*

	<b>2001 Budget</b>		<b>Actual Revenues</b>	<b>Variance Favorable (Unfavorable)</b>
	<b>Annual</b>	<b>Revised Totals</b>		
<b><i>Miscellaneous Revenues</i></b>				
Interest Earnings	\$ 6,788	\$ 7,107	\$ 8,816	\$ 1,709
Rents, Leases, and Concessions	32,813	32,813	28,084	(4,729)
Insurance Premiums and Recoveries	-	3,394	5,876	2,482
Other Miscellaneous Revenue	1,726	1,768	5,821	4,053
Interfund Rents, Leases, and Concessions	-	-	1,825	1,825
Interfund Other Miscellaneous Revenue	8,672	8,796	8,825	29
Total Miscellaneous Revenues	49,999	53,878	59,247	5,369
TOTAL REVENUES	671,012	687,472	664,767	(22,705)
<b>OTHER FINANCING SOURCES</b>				
Sales of Fixed Assets	1,023	1,023	19,275	18,252
Operating Transfers In	12,791	1,533	4,193	2,660
TOTAL OTHER FINANCING SOURCES	13,814	2,556	23,468	20,912
<b>FUND TOTALS</b>	<b>\$ 684,826</b>	<b>\$ 690,028</b>	<b>\$ 688,235</b>	<b>\$ (1,793)</b>

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GENERAL FUND

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SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
ON A BUDGETARY BASIS (NON-GAAP)  
COMPARED TO BUDGET

Year Ended December 31, 2001

(In Thousands)

	2001 Budget		Actual Expenditures	Unexpended Balances		
	Annual	Revised Totals		Outstanding Encumbrances	Appropriations Continuing	Lapsed
<b>EXPENDITURES</b>						
<b>ARTS COMMISSION</b>	\$ 3,207	\$ 2,793	\$ 2,117	\$ 665	\$ -	\$ 11
<b>CIVIL SERVICE COMMISSION</b>	206	208	183	-	-	25
<b>CRIMINAL JUSTICE SYSTEM</b>						
Jail Services	12,292	12,602	12,596	-	-	6
Indigent Defense Services	5,978	5,668	5,470	-	141	57
Total Department	18,270	18,270	18,066	-	141	63
<b>ETHICS AND ELECTIONS COMMISSION</b>	626	626	567	-	-	59
<b>EXECUTIVE</b>						
Office of the Mayor	2,224	2,319	2,292	9	-	18
Office of Economic Development	6,774	13,368	7,521	3,747	2,041	59
Intergovernmental Relations	1,815	1,785	1,669	8	-	108
Office for Civil Rights	2,009	2,406	2,108	46	175	77
Strategic Planning Office	5,614	9,390	6,993	894	1,248	255
Total Department	18,436	29,268	20,583	4,704	3,464	517
<b>EXECUTIVE SERVICES</b>	-	-	(57)	-	-	57
<b>FINANCE GENERAL</b>						
Appropriations to General Fund Subfunds and Special Funds	-	500	-	-	-	500
I-722 Deferrals - Part 2	5,841	-	-	-	-	-
I-722 Reserves - Part 3	3,246	-	-	-	-	-
Reserves	14,936	7,143	3,727	198	2,208	1,010
Support to Operating Funds	1,339	1,579	1,579	-	-	-
Transferred Programs	2,049	47	41	-	-	6
Total Finance General	27,411	9,269	5,347	198	2,208	1,516
<b>FIRE</b>						
Administration	4,219	4,431	4,392	13	18	8
Safety and Employee Services	2,248	2,290	2,273	15	-	2
Operations	86,091	88,816	87,826	277	594	119
Fire Prevention	5,101	4,809	4,753	35	18	3
Total Department	97,659	100,346	99,244	340	630	132
<b>HEARING EXAMINER</b>	551	555	513	-	-	42

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## GENERAL FUND

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**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
ON A BUDGETARY BASIS (NON-GAAP)  
COMPARED TO BUDGET**

Year Ended December 31, 2001

(In Thousands)

	2001 Budget		Actual Expenditures	Unexpended Balances		
	Annual	Revised Totals		Outstanding Encumbrances	Appropriations Continuing	Lapsed
<b>LAW</b>						
Administration	\$ 1,403	\$ 1,268	\$ 1,218	\$ -	\$ -	\$ 50
Civil Law	6,532	6,969	6,965	-	-	4
Criminal Prosecution	5,095	5,384	5,249	-	-	135
Total Department	13,030	13,621	13,432	-	-	189
<b>LEGISLATIVE</b>						
Legislative	6,531	6,763	6,257	345	121	40
Office of the City Auditor	1,177	1,225	1,076	112	-	37
Total Department	7,708	7,988	7,333	457	121	77
<b>MUNICIPAL COURT</b>						
Court Operations	17,364	17,665	17,116	364	-	185
Corporate Services	2,287	2,861	2,515	224	-	122
Total Department	19,651	20,526	19,631	588	-	307
<b>NEIGHBORHOODS</b>						
Administration	2,013	1,909	1,839	-	-	70
Customer Service	1,918	1,648	1,644	3	-	1
Community Building	2,477	2,675	2,485	20	170	-
Neighborhood Preservation and Development	1,451	1,922	1,663	48	210	1
Total Department	7,859	8,154	7,631	71	380	72
<b>PLANNING COMMISSION</b>	231	231	211	-	-	20
<b>POLICE</b>						
Administration	16,966	18,776	17,288	188	1,374	(74)
Community and Information Services Bureau	-	106	79	21	6	-
Patrol Operations	64,236	65,887	65,406	-	421	60
Special Operations	30,631	33,259	33,128	39	80	12
Criminal Investigations	24,763	26,085	26,031	5	33	16
Training and Technical Services	16,147	16,033	15,280	264	-	489
Total Department	152,743	160,146	157,212	517	1,914	503
<b>PUBLIC HEALTH (City-County)</b>						
Seattle Services	8,500	10,496	10,496	-	-	-
Emergency Services	4,342	4,342	4,342	-	-	-
Total Department	12,842	14,838	14,838	-	-	-

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GENERAL FUND

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SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
ON A BUDGETARY BASIS (NON-GAAP)  
COMPARED TO BUDGET

Year Ended December 31, 2001

(In Thousands)

	2001 Budget		Actual Expenditures	Unexpended Balances		
	Annual	Revised Totals		Outstanding Encumbrances	Appropriations Continuing	Lapsed
<b>PUBLIC SAFETY CIVIL SERVICE</b>	\$ 433	\$ 465	\$ 458	\$ -	\$ -	\$ 7
<b>TRANSPORTATION</b>	-	417	1	-	-	416
<b>ARTS ACCOUNT</b>	-	1,032	756	99	81	96
<b>KEY TOWER OPERATING</b>	10,524	12,230	10,410	88	-	1,732
<b>POLICE SUPPORT FACILITY</b>	4,083	4,288	776	-	3,050	462
<b>CUMULATIVE RESERVE</b>						
Real Estate Excise I	5,764	11,977	6,053	1,001	4,182	741
Real Estate Excise II	8,625	16,024	7,110	1,990	5,679	1,245
Unrestricted	4,744	19,815	10,294	1,740	7,599	182
Total Department	19,133	47,816	23,457	4,731	17,460	2,168
<b>EMERGENCY</b>						
Supplemental Appropriations	-	13	3	-	-	10
Emergency	-	7,286	5,155	1,900	231	-
Total Department	-	7,299	5,158	1,900	231	10
<b>JUDGMENTS/CLAIMS</b>						
Judgments and Claims	9,692	16,452	16,366	-	-	86
Police Action	2,000	2,733	2,732	-	-	1
Total Department	11,692	19,185	19,098	-	-	87
<b>NEIGHBORHOOD MATCHING</b>						
Neighborhood Matching	4,313	7,769	2,944	2,062	2,763	-
Planning Implementation	-	1,239	624	275	340	-
Total Department	4,313	9,008	3,568	2,337	3,103	-
<b>SPECIAL EMPLOYMENT PROGRAM</b>	8,723	8,723	695	-	-	8,028
<b>INDUSTRIAL INSURANCE</b>	11,409	11,409	10,797	241	-	371
<b>UNEMPLOYMENT COMPENSATION</b>	502	502	498	-	-	4
<b>HEALTH CARE</b>	10,982	10,982	9,945	-	-	1,037
<b>GROUP TERM LIFE INSURANCE</b>	1,055	202	3	-	-	199
TOTAL EXPENDITURES	463,279	520,397	452,471	16,936	32,783	18,207
<b>OTHER FINANCING USES</b>						
Operating Transfers Out	248,387	251,322	244,695	-	3,031	3,038
<b>FUND TOTALS</b>	<u>\$ 711,666</u>	<u>\$ 771,719</u>	<u>\$ 697,166</u>	<u>\$ 16,936</u>	<u>\$ 35,814</u>	<u>\$ 21,245</u>